

## **IC 6-1.1**

### **ARTICLE 1.1. PROPERTY TAXES**

#### **IC 6-1.1-1**

##### **Chapter 1. General Definitions and Rules of Construction**

#### **IC 6-1.1-1-1**

##### **Applicability**

Sec. 1. The definitions and rules of construction contained in this chapter apply throughout this article unless the context clearly requires otherwise.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-1.5**

##### **"Assessing official" defined**

Sec. 1.5. (a) "Assessing official" means:

- (1) a township assessor; or
- (2) a member of a county property tax assessment board of appeals.

(b) The term "assessing official" does not grant a member of the county property tax assessment board of appeals primary assessing functions except as may be granted to the member by law.

*As added by P.L.41-1993, SEC.3. Amended by P.L.1-1994, SEC.24; P.L.6-1997, SEC.7; P.L.88-2005, SEC.3.*

#### **IC 6-1.1-1-2**

##### **"Assessment date" defined**

Sec. 2. "Assessment date" means:

- (1) March 1 for all tangible property, except mobile homes as defined in IC 6-1.1-7-1.
- (2) January 15 for mobile homes as defined in IC 6-1.1-7-1.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.62, SEC.1.*

#### **IC 6-1.1-1-3**

##### **"Assessed value" or "assessed valuation" defined**

Sec. 3. (a) Except as provided in subsection (b), "assessed value" or "assessed valuation" means an amount equal to:

- (1) for assessment dates before March 1, 2001, thirty-three and one-third percent (33 1/3%) of the true tax value of property; and
- (2) for assessment dates after February 28, 2001, the true tax value of property.

(b) For purposes of calculating a budget, rate, or levy under IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-18.5, IC 6-1.1-19, IC 6-1.1-20, IC 21-2-11.5, and IC 21-2-15, "assessed value" or "assessed valuation" does not include the assessed value of tangible property excluded and kept separately on a tax duplicate by a county auditor under IC 6-1.1-17-0.5.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986,*

*SEC.2; P.L.6-1997, SEC.6; P.L.291-2001, SEC.204.*

#### **IC 6-1.1-1-3.5**

##### **"Base rate" defined**

Sec. 3.5. "Base rate" means the statewide agricultural land base rate value per acre used to determine the true tax value of agricultural land under:

- (1) the real property assessment guidelines of the department of local government finance; or
- (2) rules or guidelines of the department of local government finance that succeed the guidelines referred to in subdivision (1).

*As added by P.L.228-2005, SEC.1.*

#### **IC 6-1.1-1-4**

##### **"Common council of city" or "county council" defined**

Sec. 4. "Common council of a city" or "county council" includes a city-county council.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-5**

##### **"Deduction" defined**

Sec. 5. "Deduction" means a situation where a taxpayer is permitted to subtract a fixed dollar amount from the assessed value of his property.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-5.5**

##### **"Elected township assessor" defined**

Sec. 5.5. "Elected township assessor" means a township assessor elected under IC 36-6-5-1.

*As added by P.L.88-2005, SEC.4.*

#### **IC 6-1.1-1-6**

##### **"Exemption" defined**

Sec. 6. "Exemption" means a situation where a certain type of property, or the property of a certain kind of taxpayer, is not taxable under this article.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-7**

##### **"Filing date" defined**

Sec. 7. "Filing date" means May 15th.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-8**

##### **"General assessment provisions of this article" defined**

Sec. 8. "General assessment provisions of this article" means the law contained in:

- (1) chapters 3, 4, 5, 9, 11, 13, 14, 15, 16, 28, 31, and 35 of this

article;

(2) sections 4, 6, 7, 8, 11, 12, and 13 of chapter 30 of this article;

(3) sections 1 through 7, inclusive, of chapter 36 of this article;  
and

(4) sections 2, 3, 7, 8, 9, 11, 12, and 13 of chapter 37 of this article.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

### **IC 6-1.1-1-8.3**

#### **"Indiana board" defined**

Sec. 8.3. "Indiana board" refers to the Indiana board of tax review established by IC 6-1.5-2-1.

*As added by P.L.198-2001, SEC.4.*

### **IC 6-1.1-1-8.5**

#### **"Key number" defined**

Sec. 8.5. "Key number" means a number assigned to a tract of land in a county by a county auditor that:

- (1) identifies the taxing district in which the tract is located;
- (2) is a number that is not assigned to any other tract in the county; and
- (3) is listed in the transfer book or records maintained under IC 6-1.1-5.

*As added by P.L.73-1987, SEC.1.*

### **IC 6-1.1-1-8.7**

#### **"Mobile home" defined**

Sec. 8.7. "Mobile home" has the meaning set forth in IC 6-1.1-7-1.

*As added by P.L.1-2004, SEC.3 and P.L.23-2004, SEC.3.*

### **IC 6-1.1-1-9**

#### **"Owner" defined**

Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is the owner of that property.

(c) When title to tangible property passes on the assessment date of any year, only the person obtaining title is the owner of that property on the assessment date.

(d) When the mortgagee of real property is in possession of the mortgaged premises, the mortgagee is the owner of that property.

(e) When personal property is security for a debt and the debtor is in possession of the property, the debtor is the owner of that property.

(f) When a life tenant of real property is in possession of the real property, the life tenant is the owner of that property.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-1-10****"Person" defined**

Sec. 10. "Person" includes a sole proprietorship, partnership, association, corporation, limited liability company, fiduciary, or individual.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.74.*

**IC 6-1.1-1-11 Version a****"Personal property" defined**

*Note: This version of section effective until 1-1-2006. See also following version of this section, effective 1-1-2006.*

Sec. 11. (a) Subject to the limitation contained in subsection (b), "personal property" means:

- (1) nursery stock that has been severed from the ground;
- (2) florists' stock of growing crops which are ready for sale as pot plants on benches;
- (3) billboards and other advertising devices which are located on real property that is not owned by the owner of the devices;
- (4) motor vehicles, mobile houses, airplanes, boats not subject to the boat excise tax under IC 6-6-11, and trailers not subject to the trailer tax under IC 6-6-5;
- (5) foundations (other than foundations which support a building or structure) on which machinery or equipment is installed; and
- (6) all other tangible property (other than real property) which is being:
  - (A) held for sale in the ordinary course of a trade or business;
  - (B) held, used, or consumed in connection with the production of income; or
  - (C) held as an investment.

(b) Personal property does not include commercially planted and growing crops while they are in the ground.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1984, SEC.1; P.L.98-1989, SEC.3.*

**IC 6-1.1-1-11 Version b****"Personal property" defined**

*Note: This version of section effective 1-1-2006. See also preceding version of this section, effective until 1-1-2006.*

Sec. 11. (a) Subject to the limitation contained in subsection (b), "personal property" means:

- (1) nursery stock that has been severed from the ground;
- (2) florists' stock of growing crops which are ready for sale as pot plants on benches;
- (3) billboards and other advertising devices which are located on real property that is not owned by the owner of the devices;
- (4) motor vehicles, mobile houses, airplanes, boats not subject to the boat excise tax under IC 6-6-11, and trailers not subject

to the trailer tax under IC 6-6-5;

(5) foundations (other than foundations which support a building or structure) on which machinery or equipment is installed; and

(6) all other tangible property (other than real property) which is being:

(A) held for sale in the ordinary course of a trade or business;

(B) held, used, or consumed in connection with the production of income; or

(C) held as an investment.

(b) Personal property does not include the following:

(1) Commercially planted and growing crops while they are in the ground.

(2) Computer application software that is not held as inventory (as defined in IC 6-1.1-3-11).

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1984, SEC.1; P.L.98-1989, SEC.3; P.L.214-2005, SEC.10.*

#### **IC 6-1.1-1-12**

##### **"Political subdivision" defined**

Sec. 12. "Political subdivision" means a county, township, city, town, separate municipal corporation, special taxing district, or school corporation.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-13 Repealed**

*(Repealed by P.L.1-1988, SEC.10.)*

#### **IC 6-1.1-1-14**

##### **"Property taxation" defined**

Sec. 14. "Property taxation" means the taxation of property under this article.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-15**

##### **"Real property" defined**

Sec. 15. "Real property" means:

(1) land located within this state;

(2) a building or fixture situated on land located within this state;

(3) an appurtenance to land located within this state;

(4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and

(5) notwithstanding IC 6-6-6-7, a riverboat:

(A) licensed under IC 4-33; or

(B) operated under an operating agent contract under

IC 4-33-6.5;  
for which the department of local government finance shall prescribe standards to be used by township assessors.  
*(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.48, SEC.1.) As amended by P.L.25-1995, SEC.11; P.L.90-2002, SEC.20; P.L.92-2003, SEC.60.*

#### **IC 6-1.1-1-16**

##### **"School corporation" defined**

Sec. 16. "School corporation" means any public school corporation established under the laws of the state of Indiana. The term includes, but is not limited to, any school city, school town, school township, consolidated school corporation, metropolitan school district, township school corporation, county school corporation, united school corporation, and a community school corporation.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-17**

##### **"Special assessment" defined**

Sec. 17. "Special assessment" means a ditch or drainage assessment, barrett law assessment, improvement assessment, sewer assessment, sewage assessment, or any other assessment which by law is placed on the records of the county treasurer for collection.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-18**

##### **"State agency" defined**

Sec. 18. "State agency" means a board, commission, department, division, bureau, committee, authority, military body, college, university or other instrumentality of this state, but does not include a political subdivision or an instrumentality of a political subdivision.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-19**

##### **"Tangible property" defined**

Sec. 19. "Tangible property" means real property and personal property as those terms are defined in this chapter.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-20**

##### **"Taxing district" defined**

Sec. 20. "Taxing district" means a geographic area within which property is taxed by the same taxing units and at the same total rate.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-1-21**

##### **"Taxing unit" defined**

Sec. 21. "Taxing unit" means an entity which has the power to

impose ad valorem property taxes.  
(Formerly: Acts 1975, P.L.47, SEC.1.)

#### **IC 6-1.1-1-22**

##### **"Township assessor" defined**

Sec. 22. "Township assessor" includes:

- (1) an elected township assessor; and
- (2) a trustee assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.88-2005, SEC.5.

#### **IC 6-1.1-1-22.5**

##### **"Tract" defined**

Sec. 22.5. "Tract" means any area of land that is under common ownership and is contained within a continuous border.

As added by P.L.74-1987, SEC.1.

#### **IC 6-1.1-1-22.7**

##### **"Trustee assessor" defined**

Sec. 22.7. "Trustee assessor" means a township executive who performs the duties of assessor under IC 36-6-5-2.

As added by P.L.88-2005, SEC.6.

#### **IC 6-1.1-1-23**

##### **Gender pronoun; singular nouns**

Sec. 23. (a) Whenever a masculine gender pronoun is used in this article, it refers to the masculine, feminine, or neuter, whichever is appropriate.

(b) The singular form of any noun used in this article includes the plural, and the plural includes the singular, where appropriate.

(Formerly: Acts 1975, P.L.47, SEC.1.)